

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

South Bend Community Sch Corp (7205)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$73,353,697	\$69,399,799	\$66,643,549	\$63,702,982	-3.5%	-4.4%
Group Health Insurance	222	\$24,370,689	\$18,075,053	\$15,809,692	\$15,425,379	-10.8%	-2.4%
Non - Certified Salaries	120	\$11,287,333	\$10,297,331	\$9,317,724	\$11,449,298	0.4%	22.9%
Social Security Certified	212	\$5,268,979	\$4,813,523	\$4,664,844	\$4,497,250	-3.9%	-3.6%
Teacher Retirement Fund, After 7-1-95	216	\$3,103,329	\$3,777,044	\$3,660,274	\$3,276,197	1.4%	-10.5%
Operational Supplies	611	\$3,756,644	\$2,801,656	\$2,370,785	\$3,126,078	-4.5%	31.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,368,244	\$2,713,106	\$2,399,851	\$1,943,636	-4.8%	-19.0%
Textbooks	630	\$2,607,554	\$773,114	\$2,586,941	\$1,775,917	-9.2%	-31.4%
Other Professional and Technical Services	319	\$4,030,256	\$2,077,937	\$2,024,715	\$1,754,888	-18.8%	-13.3%
Pre-2008 Object Code - Temporary Salaries	130	\$2,205,935	\$1,898,164	\$1,820,109	\$1,673,635	-6.7%	-8.0%
Public Employees Retirement Fund	214	\$1,221,097	\$1,599,735	\$1,386,737	\$1,491,579	5.1%	7.6%
Other Group Insurance Authorized by Statute	224	\$1,414,132	\$1,327,194	\$1,364,726	\$1,353,282	-1.1%	-0.8%
Student Transportation Services	510	\$1,373,229	\$661,824	\$605,457	\$1,260,096	-2.1%	108.1%
Equipment	730	\$4,165,045	\$1,466,463	\$1,656,522	\$1,128,844	-27.8%	-31.9%
Severance/Early Retirement Pay	213	\$873,395	\$1,236,612	\$1,048,032	\$1,070,329	5.2%	2.1%
Social Security Noncertified	211	\$908,956	\$960,758	\$908,977	\$1,018,536	2.9%	12.1%
Travel	580	\$597,531	\$356,744	\$475,512	\$573,666	-1.0%	20.6%
Workers Compensation Insurance	225	\$337,998	\$269,186	\$404,154	\$448,952	7.4%	11.1%
Food Purchases	614	\$68,222	\$30,512	\$378,253	\$437,091	59.1%	15.6%
Content	747	\$131,614	\$325,517	\$157,637	\$341,662	26.9%	116.7%
Group Accident Insurance	223	\$157,117	\$268,925	\$319,389	\$317,340	19.2%	-0.6%
Services Purch. From School Corp/Ed Service Age. Out State	592	\$102,670	\$163,693	\$168,826	\$264,154	26.6%	56.5%
Group Life Insurance	221	\$280,388	\$224,680	\$208,607	\$211,788	-6.8%	1.5%
Dues and Fees	810	\$1,003	\$6,486	\$5,836	\$184,965	268.5%	3069.4%
Instructional Programs Improvement Services	312	\$235,375	\$85,707	\$72,360	\$168,700	-8.0%	133.1%
Library Books	640	\$221,311	\$177,068	\$178,547	\$164,371	-7.2%	-7.9%
Staff Services	314	\$524,669	\$168,595	\$268,929	\$146,045	-27.4%	-45.7%
Printing and Binding	550	\$159,934	\$165,025	\$208,942	\$133,991	-4.3%	-35.9%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$919,998	\$133,815	\$83,106	NA	-37.9%
Data Processing Services	316	\$3,101	\$4,144	\$0	\$68,569	116.9%	NA
Instruction Services	311	\$19,900	\$12,697	\$10,980	\$67,988	36.0%	519.2%
Other Purchased Property Services	490 - 499	\$47,514	\$84,741	\$50,347	\$63,789	7.6%	26.7%
Cleaning Services	420	\$0	\$0	\$511	\$19,558	NA	3726.6%
Telephone	531	\$119,794	\$178,685	\$25,369	\$14,761	-40.8%	-41.8%
Vehicles	731	\$21,273	\$0	\$74,775	\$11,993	-13.3%	-84.0%
Pupil Services	313	\$300	\$3,474	\$3,866	\$9,431	136.8%	143.9%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$0	\$8,735	NA	NA
Postage and Postage Machine Rental	532	\$7,748	\$5,159	\$2,553	\$5,050	-10.2%	97.8%
Advertising	540	\$5,894	\$0	\$5,000	\$1,051	-35.0%	-79.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Transfer Tuition to Other School Corps Within State	561	\$24,060	\$15,569	\$0	\$0	-100.0%	NA
Repairs and Maintenance Services	430	\$32,560	\$0	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$0	\$0	\$779	\$0	NA	-100.0%
Unemployment Insurance	230	\$166,965	\$11,927	\$0	\$0	-100.0%	NA
Rentals	440	\$64,720	\$0	\$110	\$0	-100.0%	-100.0%
Overtime Salaries	140	\$5,000	\$5,000	\$5,000	\$0	-100.0%	-100.0%
Insurance	520	\$70,226	\$0	\$0	\$0	-100.0%	NA
Board of Education Services	318	\$25,867	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$145,741,269	\$127,362,846	\$121,429,031	\$119,694,680	-4.8%	-1.4%
Student Instructional Support							
Certified Salaries	110	\$10,505,380	\$9,736,569	\$9,344,668	\$9,704,359	-2.0%	3.8%
Non - Certified Salaries	120	\$3,386,104	\$2,625,997	\$2,195,759	\$2,284,706	-9.4%	4.1%
Group Health Insurance	222	\$3,719,549	\$2,291,862	\$1,975,142	\$2,004,151	-14.3%	1.5%
Other Professional and Technical Services	319	\$25,887	\$1,219,309	\$1,435,206	\$1,434,429	172.8%	-0.1%
Social Security Certified	212	\$747,392	\$664,300	\$653,328	\$669,242	-2.7%	2.4%
Teacher Retirement Fund, After 7-1-95	216	\$338,060	\$429,872	\$405,878	\$413,482	5.2%	1.9%
Public Employees Retirement Fund	214	\$398,709	\$466,284	\$371,854	\$386,197	-0.8%	3.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$330,927	\$375,398	\$316,789	\$290,415	-3.2%	-8.3%
Social Security Noncertified	211	\$262,320	\$210,822	\$188,811	\$192,014	-7.5%	1.7%
Other Group Insurance Authorized by Statute	224	\$198,292	\$170,656	\$181,969	\$185,183	-1.7%	1.8%
Workers Compensation Insurance	225	\$42,848	\$60,742	\$18,490	\$180,716	43.3%	877.4%
Severance/Early Retirement Pay	213	\$153,179	\$134,900	\$121,068	\$163,956	1.7%	35.4%
Staff Services	314	\$45,145	\$488	\$19,395	\$113,730	26.0%	486.4%
Operational Supplies	611	\$95,619	\$87,830	\$97,728	\$108,513	3.2%	11.0%
Group Accident Insurance	223	\$26,423	\$43,779	\$52,865	\$53,145	19.1%	0.5%
Equipment	730	\$32,636	\$3,650	\$7,815	\$41,180	6.0%	426.9%
Group Life Insurance	221	\$54,226	\$42,727	\$38,752	\$39,512	-7.6%	2.0%
Postage and Postage Machine Rental	532	\$48,887	\$47,594	\$29,787	\$39,448	-5.2%	32.4%
Travel	580	\$15,512	\$16,478	\$18,638	\$25,542	13.3%	37.0%
Student Transportation Services	510	\$60	\$0	\$1,456	\$19,948	327.0%	1270.5%
Other Public or Private Utility Services	419	\$14,185	\$9,900	\$14,607	\$15,322	1.9%	4.9%
Instructional Programs Improvement Services	312	\$4,565	\$1,115	\$172	\$9,236	19.3%	5277.6%
Printing and Binding	550	\$3,457	\$3,857	\$12,628	\$3,011	-3.4%	-76.2%
Other Purchased Services	593	\$2,394	\$1,090	\$2,391	\$891	-21.9%	-62.7%
Pupil Services	313	\$45,526	\$8,466	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$33	\$0	\$0	\$0	-100.0%	NA
Overtime Salaries	140	-\$3,138	-\$1,699	\$8,954	\$0	NA	-100.0%
Advertising	540	\$388	\$0	\$0	\$0	-100.0%	NA

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South Bend Community Sch Corp (7205)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Vehicles	731	\$451	\$139	\$20	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$20,495,018	\$18,652,121	\$17,514,167	\$18,378,325	-2.7%	4.9%
Overhead and Operational							
Non - Certified Salaries	120	\$19,490,848	\$17,894,441	\$16,906,314	\$17,216,648	-3.1%	1.8%
Food Purchases	614	\$4,390,612	\$4,301,398	\$4,021,160	\$4,951,933	3.1%	23.1%
Light and Power - Other Than Heating and Cooling	625	\$4,215,346	\$4,450,718	\$4,794,632	\$4,661,388	2.5%	-2.8%
Group Health Insurance	222	\$6,695,617	\$5,517,321	\$4,457,524	\$4,247,807	-10.8%	-4.7%
Insurance	520	\$2,039,754	\$2,229,354	\$2,289,347	\$2,405,550	4.2%	5.1%
Public Employees Retirement Fund	214	\$2,076,110	\$2,734,282	\$2,262,345	\$2,328,519	2.9%	2.9%
Operational Supplies	611	\$1,661,302	\$1,613,654	\$1,825,202	\$2,112,493	6.2%	15.7%
Repairs and Maintenance Services	430	\$2,376,227	\$2,182,256	\$2,013,287	\$2,048,994	-3.6%	1.8%
Vehicles	731	\$1,712,155	\$31,628	\$120,072	\$1,658,046	-0.8%	1280.9%
Gasoline and Lubricants	613	\$1,690,225	\$1,673,944	\$1,682,701	\$1,404,740	-4.5%	-16.5%
Student Transportation Services	510	\$1,813,993	\$1,977,804	\$1,766,819	\$1,256,913	-8.8%	-28.9%
Social Security Noncertified	211	\$1,393,638	\$1,246,360	\$1,228,987	\$1,232,924	-3.0%	0.3%
Telephone	531	\$1,103,350	\$942,138	\$925,355	\$929,623	-4.2%	0.5%
Equipment	730	\$364,145	\$40,152	\$700,971	\$781,064	21.0%	11.4%
Certified Salaries	110	\$732,507	\$717,515	\$685,001	\$706,608	-0.9%	3.2%
Water and Sewage	411	\$657,038	\$669,823	\$639,639	\$663,029	0.2%	3.7%
Board of Education Services	318	\$496,087	\$555,476	\$371,974	\$463,772	-1.7%	24.7%
Pre-2008 Object Code - Temporary Salaries	130	\$436,019	\$486,763	\$339,790	\$427,206	-0.5%	25.7%
Other Group Insurance Authorized by Statute	224	\$468,763	\$443,539	\$407,589	\$395,502	-4.2%	-3.0%
Other Professional and Technical Services	319	\$267,897	\$176,001	\$202,057	\$387,618	9.7%	91.8%
Workers Compensation Insurance	225	\$368,074	\$228,827	\$242,606	\$355,779	-0.8%	46.6%
Removal of Refuse and Garbage	412	\$204,513	\$207,864	\$232,472	\$263,623	6.6%	13.4%
Professional Development	748	\$54,492	\$120,928	\$125,757	\$238,263	44.6%	89.5%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$1,572,966	\$1,689,356	\$198,967	NA	-88.2%
Travel	580	\$89,513	\$143,916	\$144,481	\$181,034	19.3%	25.3%
Printing and Binding	550	\$26,561	\$26,559	\$14,736	\$146,690	53.3%	895.4%
Instructional Programs Improvement Services	312	\$60,009	\$23,523	\$29,886	\$85,929	9.4%	187.5%
Severance/Early Retirement Pay	213	\$98,450	\$71,830	\$85,844	\$75,933	-6.3%	-11.5%
Group Accident Insurance	223	\$36,413	\$65,473	\$76,053	\$75,333	19.9%	-0.9%
Unemployment Insurance	230	\$368,210	\$437,132	\$93,464	\$73,617	-33.1%	-21.2%
Textbooks	630	\$15,450	\$25,539	\$45,865	\$59,931	40.3%	30.7%
Other Purchased Property Services	490 - 499	\$44,423	\$51,865	\$98,148	\$50,438	3.2%	-48.6%
Dues and Fees	810	\$52,267	\$62,587	\$64,048	\$50,208	-1.0%	-21.6%
Board Member Compensation	115	\$59,519	\$56,636	\$43,393	\$45,811	-6.3%	5.6%
Content	747	\$0	\$6,326	\$118,724	\$45,543	NA	-61.6%

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South Bend Community Sch Corp (7205)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Group Life Insurance	221	\$61,980	\$54,332	\$45,140	\$44,717	-7.8%	-0.9%
Social Security Certified	212	\$51,676	\$38,313	\$39,575	\$42,712	-4.7%	7.9%
Other Purchased Services	593	\$62,764	\$58,020	\$41,873	\$40,626	-10.3%	-3.0%
Teacher Retirement Fund, After 7-1-95	216	\$35,813	\$46,624	\$38,426	\$39,857	2.7%	3.7%
Postage and Postage Machine Rental	532	\$57,254	\$22,233	\$98,426	\$31,056	-14.2%	-68.4%
Miscellaneous Objects	876 - 899	\$78,792	\$129,899	\$107,839	\$26,245	-24.0%	-75.7%
Advertising	540	\$18,050	\$16,392	\$30,749	\$20,016	2.6%	-34.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$21,149	\$23,555	\$19,053	\$19,825	-1.6%	4.1%
Tires and Repairs	612	\$12,186	\$15,819	\$18,389	\$19,554	12.5%	6.3%
Staff Services	314	\$20,874	\$13,044	\$11,676	\$14,773	-8.3%	26.5%
Judgments Against the School Corporation	820	\$0	\$0	\$7,728	\$14,079	NA	82.2%
Computer Hardware	741	\$0	\$0	\$0	\$5,514	NA	NA
Data Processing Services	316	\$2,253	\$2,000	\$2,000	\$2,000	-2.9%	0.0%
Services Purch. From School Corp/Ed Service Age. Out State	592	\$20,357	\$15,431	\$7,655	-\$2,747	NA	-135.9%
Overhead and Operational Total		\$56,002,677	\$53,422,202	\$51,214,132	\$52,545,704	-1.6%	2.6%
Non Operational							
Redemption of Principal	831	\$12,851,329	\$14,234,270	\$15,116,269	\$15,398,806	4.6%	1.9%
Interest	832	\$9,083,746	\$8,586,492	\$7,846,708	\$7,322,265	-5.2%	-6.7%
Buildings	720	\$5,854,383	\$2,356,376	\$2,375,470	\$1,881,282	-24.7%	-20.8%
Non - Certified Salaries	120	\$1,503,407	\$1,514,623	\$1,712,483	\$1,475,211	-0.5%	-13.9%
Certified Salaries	110	\$527,657	\$494,070	\$637,844	\$708,888	7.7%	11.1%
Services Purch. From School Corp/Ed Service Age. Out State	592	\$386,798	\$358,838	\$267,735	\$404,249	1.1%	51.0%
Pre-2008 Object Code - Temporary Salaries	130	\$505,471	\$520,302	\$397,438	\$383,693	-6.7%	-3.5%
Group Health Insurance	222	\$479,771	\$385,655	\$371,258	\$354,738	-7.3%	-4.4%
Equipment	730	\$858,439	\$377,465	\$311,757	\$331,691	-21.2%	6.4%
Public Employees Retirement Fund	214	\$161,352	\$210,318	\$230,701	\$203,063	5.9%	-12.0%
Other Professional and Technical Services	319	\$493,187	\$146,818	\$229,037	\$189,431	-21.3%	-17.3%
Operational Supplies	611	\$703,687	\$106,813	\$235,621	\$162,343	-30.7%	-31.1%
Social Security Noncertified	211	\$142,133	\$138,948	\$156,935	\$143,542	0.2%	-8.5%
Content	747	\$301,695	\$119,446	\$161,123	\$129,479	-19.1%	-19.6%
Rentals	440	\$146,274	\$123,582	\$119,429	\$115,174	-5.8%	-3.6%
Computer Hardware	741	\$58,219	\$149,003	\$86,009	\$88,621	11.1%	3.0%
Workers Compensation Insurance	225	\$44,480	\$190	\$10,910	\$69,712	11.9%	539.0%
Social Security Certified	212	\$42,472	\$40,302	\$42,501	\$41,741	-0.4%	-1.8%
Teacher Retirement Fund, After 7-1-95	216	\$33,304	\$39,692	\$37,896	\$35,621	1.7%	-6.0%
Other Group Insurance Authorized by Statute	224	\$27,834	\$27,454	\$29,991	\$28,602	0.7%	-4.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$16,241	\$19,289	\$18,107	\$16,122	-0.2%	-11.0%
Group Accident Insurance	223	\$2,986	\$5,839	\$7,878	\$7,649	26.5%	-2.9%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Travel	580	\$6,613	\$1,521	\$1,595	\$6,815	0.8%	327.4%
Food Purchases	614	\$11,874	\$9,750	\$24,650	\$5,937	-15.9%	-75.9%
Vehicles	731	\$23,232	\$53,067	\$16,956	\$5,931	-28.9%	-65.0%
Postage and Postage Machine Rental	532	\$3,837	\$197	\$1,419	\$5,142	7.6%	262.4%
Printing and Binding	550	\$1,129	\$0	\$1,745	\$3,217	29.9%	84.3%
Group Life Insurance	221	\$3,954	\$3,296	\$2,817	\$2,737	-8.8%	-2.8%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$62,806	\$21,550	\$0	NA	-100.0%
Land and Easements	710	\$3,975	\$0	\$0	\$0	-100.0%	NA
Instruction Services	311	\$3,809	\$0	\$0	\$0	-100.0%	NA
Telecommunications Equipment	745	\$77,833	\$0	\$0	\$0	-100.0%	NA
Severance/Early Retirement Pay	213	\$5,522	\$0	\$0	\$0	-100.0%	NA
Overtime Salaries	140	\$4,674	\$3,485	\$2,619	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$60,725	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$34,432,041	\$30,089,905	\$30,476,451	\$29,521,702	-3.8%	-3.1%
Grand Total		\$256,671,005	\$229,527,074	\$220,633,781	\$220,140,412	-3.8%	-0.2%